

ATTACHMENT B

Articles of Incorporation and Certificate of Authority to Transact Business in Illinois

FILED

CERTIFICATE OF INCORPORATION

JUN 24 1994

OF

IDT AMERICA, CORP.

LONNA R. HOOKS
Secretary of State

The undersigned, of the age of eighteen (18) years or over, for the purpose of forming a corporation pursuant to the provisions of Title 14A, corporations, General, of the statutes of the State of New Jersey, does hereby execute the following Certificate of Incorporation:

FIRST: The name of the corporation is:
IDT AMERICA, CORP.

SECOND: The purpose or purposes for which this corporation is organized are:

To conduct all activities set forth and permitted under and by virtue of the terms, conditions and provisions of Title 14A, "New Jersey business Corporation Act."

THIRD: The aggregate number of shares which the corporation shall have authority to issue is ten thousand (10,000) shares, no par value.

FOURTH: The address of the corporation's initial registered office is 1506 West Terrace Circle
Unit #6
Teaneck, NJ 07666

FIFTH: The name of the corporation's initial registered agent at such address is: David Barth
1506 West Terrace Circle
Unit #6
Teaneck, NJ 07666

SIXTH: The number of directors constituting the initial Board of Directors shall be three (3).

SEVENTH: The name and address of each person who shall serve as Directors are as follows:

Howard Jonas, 3220 Arlington Avenue, Riverdale, NY 10463

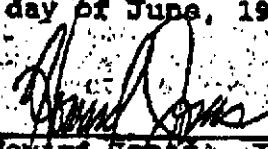
Deborah Jonas, 3220 Arlington Avenue, Riverdale, NY 10463

Joyce J. Mason, 170 W. 23rd Street, New York, NY 10011

EIGHTH: The period of existence of this corporation is unlimited.

NINTH: A director shall not be personally liable to the corporation or its shareholders for damages for breach of any duty owed to the corporation or its shareholders; except that this provision shall not relieve a director from liability for any breach of duty based upon an act or omission (a) in breach of such person's duty of loyalty to the corporation or its shareholders, (b) not in good faith or involving a knowing violation of law or (c) resulting in receipt by such person of an improper personal benefit.

IN WITNESS WHEREOF, the undersigned incorporator has hereunto subscribed his name this 21th day of June, 1994.


Howard Jonas - Incorporator
3220 Arlington Avenue
Riverdale, NY 10463



OFFICE OF THE SECRETARY OF STATE

SPRINGFIELD, ILLINOIS 62756

GEORGE H. RYAN
SECRETARY OF STATE

MAY 5, 1998

5993-220-9

C T CORPORATION SYSTEM
600 S 2ND ST
SPRINGFIELD, IL 62704

RE IDT AMERICA, CORP.

DEAR SIR OR MADAM:

IT IS OUR PLEASURE TO APPROVE YOUR REQUEST TO TRANSACT BUSINESS IN THE STATE OF ILLINOIS. ENCLOSED PLEASE FIND A CERTIFICATE OF AUTHORITY, ACKNOWLEDGING YOUR REGISTRATION.

THESE DOCUMENTS MUST BE RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY IN ILLINOIS IN WHICH THE REGISTERED OFFICE OF THE CORPORATION IS LOCATED, AS PROVIDED BY SECTION 1.10 OF THE BUSINESS CORPORATION ACT OF THIS STATE. FOR FURTHER INFORMATION CONTACT YOUR RECORDER OF DEEDS.

THE CORPORATION MUST FILE AN ANNUAL REPORT AND PAY FRANCHISE TAXES PRIOR TO THE FIRST DAY OF ITS ANNIVERSARY MONTH (MONTH OF QUALIFICATION) NEXT YEAR. A PRE-PRINTED ANNUAL REPORT FORM WILL BE SENT TO THE REGISTERED AGENT AT THE ADDRESS SHOWN ON THE RECORDS OF THIS OFFICE APPROXIMATELY 60 DAYS PRIOR TO ITS ANNIVERSARY MONTH.

SECURITIES CANNOT BE ISSUED OR SOLD EXCEPT IN COMPLIANCE WITH THE ILLINOIS SECURITIES LAW OF 1953, 815 ILLINOIS COMPILED STATUTES, 5/1 ET SEQ. FOR FURTHER INFORMATION, CONTACT THE OFFICE OF THE SECRETARY OF STATE, SECURITIES DEPARTMENT AT (217) 782-2256 OR (312) 793-3384.

SINCERELY YOURS,

GEORGE H. RYAN
SECRETARY OF STATE

DEPARTMENT OF BUSINESS SERVICES
CORPORATION DIVISION
TELEPHONE (217) 782-6961

GHR:CD



To all to whom these Presents Shall Come, Greeting:

I, George H. Ryan, Secretary of State of the State of Illinois,
do hereby certify that IDT AMERICA, CORP., INCORPORATED IN THE STATE
OF NEW JERSEY AND LICENSED TO TRANSACT BUSINESS IN THIS STATE ON
MAY 5, 1998, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF
THE BUSINESS CORPORATION ACT OF THIS STATE RELATING TO THE PAYMENT
OF FRANCHISE TAXES, AND IS AT THIS TIME A FOREIGN CORPORATION IN
GOOD STANDING AND AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF
ILLINOIS*****



In Testimony Whereof, *I hereto set*
my hand and cause to be affixed the Great Seal of
the State of Illinois this _____ **6TH**
day of _____ **MAY** _____ *A.D., 19* **98**

George H Ryan

SECRETARY OF STATE

State of Illinois
Office of
The Secretary of State

Whereas, APPLICATION FOR CERTIFICATE OF AUTHORITY TO TRANSACT
BUSINESS IN THIS STATE OF
IDT AMERICA, CORP.
INCORPORATED UNDER THE LAWS OF THE STATE OF NEW JERSEY HAS BEEN
FILED IN THE OFFICE OF THE SECRETARY OF STATE AS PROVIDED BY THE
BUSINESS CORPORATION ACT OF ILLINOIS, IN FORCE JULY 1, A.D. 1984.

Now Therefore, I, George H. Ryan, Secretary of State of the State of Illinois, by virtue of the powers vested in me by law, do hereby issue this certificate and attach hereto a copy of the Application of the aforesaid corporation.

In Testimony Whereof, I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, at the City of Springfield, this 5TH day of MAY A.D. 19 98 and of the Independence of the United States the two hundred and 22ND .



George H. Ryan

Secretary of State

Form **BCA-13.15**

(Rev. Jan. 1995)

APPLICATION FOR CERTIFICATE
OF AUTHORITY TO
TRANSACTION BUSINESS IN ILLINOIS**SUBMIT IN DUPLICATE!**George H. Ryan
Secretary of State
Department of Business Services
Springfield, IL 62756
Telephone (217) 782-1834

This space for use by Secretary of State

FILED

MAY 5 1998

GEORGE H. RYAN
SECRETARY OF STATEThis space for use by
Secretary of State

Date 5-5-98

License Fee \$

Franchise Tax \$ 25.-

Filing Fee \$ 75.-

Penalties \$

Approved: [Signature] 100.-

Payment must be made by certified check, cashier's check, Illinois attorney's check, Illinois C.P.A.'s check or money order, payable to "Secretary of State."

1. (a) CORPORATE NAME: IDT America, Corp. [Signature]

(Complete item 1 (b) only if the corporate name is not available in this state.)

(b) ASSUMED CORPORATE NAME: _____

(By electing this assumed name, the corporation hereby agrees NOT to use its corporate name in the transaction of business in Illinois. Form BCA 4.15 is attached.)

2. (a) State or Country of Incorporation: New Jersey(b) Date of Incorporation: June 24, 1994(c) Period of Duration: Perpetual3. (a) Address of the principal office, wherever located: (b) Address of principal office in Illinois:
(if none, so state)294 State StreetNoneHackensack, New Jersey 07601**EXPEDITED**

MAY 6 1998

4. Name and address of the registered agent and registered office in Illinois.

SECRETARY OF STATERegistered Agent C T Corporation System

First Name

Middle Name

Last Name

Registered Office c/o C T Corporation System, 208 S. La Salle Street

Number

Street

Suite #

Chicago60604Cook

City

Zip Code

County

5. States and countries in which it is admitted or qualified to transact business: (Include state of incorporation)

New Jersey

6. Names and residential addresses of officers and directors:

Name	No. & Street	City	State	Zip
President	<u>see attached list of officers</u>			
Secretary	<u></u>			
Director	<u>see attached list of directors</u>			
Director	<u></u>			
Director	<u></u>			

7. Purpose or purposes proposed to be pursued in transacting business in this state:
(If not sufficient space to cover this point, add one or more sheets of this size.)

The purpose of the corporation is to engage in any lawful act or activity for which corporations may be organized to do business under the New Jersey Business Corporation Act and permitted under the Illinois Business Corporation Act.

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8. Authorized and issued shares:

Class	Series	Par Value	Number of Shares Authorized	Number of Shares Issued
Common Stock	(No series)	No par value	10,000	1,000

9. Paid-in Capital: \$1 .050000

("Paid-in Capital" replaces the terms Stated Capital & Paid-in Surplus and is equal to the total of these accounts.)

10. (a) Give an estimate of the total value of all the property* of the corporation for the following year: \$0
- (b) Give an estimate of the total value of all the property* of the corporation for the following year that will be located in Illinois: \$0
- (c) State the estimated total business of the corporation to be transacted by it everywhere for the following year: \$20,000,000
- (d) State the estimated annual business of the corporation to be transacted by it at or from places of business in the State of Illinois: \$1,000,000

11. Interrogatories: (Important - this section must be completed.)

- ** (a) Office or offices to which all contracts with the corporation are forwarded for final acceptance:
Office: 294 State Street, Hackensack, New Jersey 07601.
- (b) Number of shares of all classes owned by residents of Illinois: 0
- (c) Number of shares of all classes owned by non-residents of Illinois: 1,000
- (d) Is the corporation transacting business in this state at this time? No
- (e) If the answer to item 11(d) is yes, state the exact date on which it commenced to transact business in Illinois:

12. This application is accompanied by a certified copy of the articles of incorporation, as amended, duly authenticated, within the last ninety (90) days, by the proper officer of the state or country wherein the corporation is incorporated.

13. The undersigned corporation has caused this statement to be signed by its duly authorized officers, each of whom affirms, under penalties of perjury, that the facts stated herein are true. (All signatures must be in **BLACK INK**)

Dated April 10, 1998

IDT America, Corp.

(Exact Name of Corporation)

attested by Joyce J. Mason
(Signature of Secretary or Assistant Secretary)

by Jim Courter
(Signature of President or Vice President)

Joyce J. Mason, Secretary
(Type or Print Name and Title)

Jim Courter, President
(Type or Print Name and Title)

* PROPERTY as used in this application shall apply to all property of the corporation, real, personal, tangible, intangible, or mixed without qualifications.

** When the response to #11(a) lists ONLY an Illinois address, then the total business as reflected in #10(c) is also considered to be Illinois business for the purpose of computing the Illinois allocation factor. By signing this application, the corporation affirms that it is aware that the amount of paid-in capital, and consequently the amount of license fees and franchise taxes, may be proportionately higher due to the Illinois address shown under #11(a).